

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 123 of 1994

Hon'ble MR.JUSTICE S.M.SONI

and

Hon'ble MR.JUSTICE Y.B.BHATT

- =====
1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF WEALTH-TAX

Versus

DINESH AMBALAL CHOKSHI

Appearance:

MR P.K. JANI FOR MR MANISH R BHATT for Petitioner

CORAM: S.M. SONI & Y.B. BHATT JJ.

DATE: 8TH NOVEMBER 1996

ORAL JUDGEMENT(Per S.M. Soni J.)

1. The following question is referred to us, for our opinion, under section 27(1) of the Wealth Tax Act, 1957:

"1. Whether, on the facts and in the

circumstances of the case, the Tribunal is right in law and in facts in directing the assessing officer to value the immovable properties of the assessee in accordance with Schedule-III of Wealth Tax Act which has come into operation from 1.4.1989 onwards?"

2. The question is required to be answered in the affirmative in favour of the assessee and against the revenue in view of the judgement in the case of C.W.T. Vs. Rajeshkumar R. Gandhi (219 ITR 408).

3. The reference stands answered accordingly with no order as to costs.
